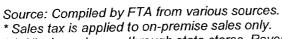
State Wine Excise Tax Rates

January 1, 2006

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	STATE	TAX RATES (\$ per gallon)	SALES TAXES APPLIED	OTHER TAXES	PLAINTIFF'S EXHIBIT CASE NCCV04-0360P
	Alabama	\$1.70	Yes	over 14% - sold through state store	EXHIBIT 340
	Alaska	2.50	n.a.		
	Arizona	0.84	Yes		
	Arkansas	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and on-premise	13% off- and 10%
	California	0.20	Yes	sparkling wine - \$0.30/gallon	
	Colorado	0.32	Yes		
	Connecticut	0.60	Yes	over 21% and sparkling wine - \$1.50/gal	lon
	Delaware	0.97	n.a.		
	Florida	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling v 6.67¢/4 ounces on-premise retail tax	vine \$3.50/gallon
	Georgia	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax	
	Hawaii	1.38	Yes	Sparkling wine - \$2.12/gallon and wine 6 \$0.85/gallon	coolers -
	Idaho	0.45	Yes		
	Illinois	0.73	Yes	over 20% - \$4.50/gallon; \$0.246/gallon i (\$0.16-\$0.30)/gallon in Cook County	in Chicago and
	Indiana	0.47	Yes	over 21% - \$2.68/gallon	
	Iowa	1.75	Yes	under 5% - \$0.19/gallon	
	Kansas	0.30	no	over 14% - \$0.75/gallon; 8% off- and 10	% on-premise
	Kentucky	0.50	Yes*	11% wholesale	
	Louisiana	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% ar \$1.59/gallon	
	Maine	0.60	Yes	over 15.5% - sold through state stores, sp \$1.25/gallon; additional 5% on-premise	parkling wine - sales tax
	Maryland	0.40	Yes		
	Massachusetts	0.55	Yes*	sparkling wine - \$0.70/gallon;	
	Michigan	0.51	Yes	over 16% - \$0.76/gallon	
)	Minnesota	0.30		14% to 21% - \$0.95/gallon, under 24% a \$1.82/gallon; over 24% - \$3.52/gallon; \$ miniatures) and 9% sales tax	60.01/bottle (except
	Mississippi	0.35	Yes	over 14% and sparkling wine - sold thro	ugh the state
	Missouri	0.30	Yes		

	Montana	1.06	n.a.	over 16% - sold through state stores
	Nebraska	0.95	Yes	2004 100 604 11
	Nevada	0.70	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon
	New Hampshire	see footnote (1)	n.a.	
	New Jersey	0.70	Yes	
	New Mexico	1.70	Yes	over 14% - \$5.68/gallon
	New York	0.19	Yes	
	North Carolina	0.79	Yes	over 17% - \$0.91/gallon
	North Dakota	0.50		over 17% - \$0.60/gallon, Sparkling wine - \$1.00/gallon; 7% state sales tax
	Ohio	0.30	Yes	over 14% - \$0.98/gallon, vermouth - \$1.08/gallon and sparkling wine - \$1.48/gallon
	Oklahoma	0.72	Yes	over 14% - \$1.40/gallon, sparkling wine - \$2.08/gallon; 13.5% on-premise
	Oregon	0.67	n.a.	over 14% - \$0.77/gallon
	Pennsylvania	see footnote (1)	Yes	
	Rhode Island	0.60	Yes	sparkling wine - \$0.75/gallon
	South Carolina	0.90	Yes	\$0.18/gallon additional tax
	South Dakota	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax
	Tennessee	1.21	Yes	\$0.15/case and 15% on-premise.
	Texas	0.20	Yes	over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales
	Utah	see footnote (1)	Yes	
	Vermont	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax
	Virginia	1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state store
	Washington	0.87	Yes	over 14% - \$1.72/gallon
	West Virginia	1.00	Yes	5% local tax
	Wisconsin	0.25	Yes	over 14% - \$0.45/gallon
	Wyoming	see footnote (1)	Yes	
	Dist. of	0.30	Yes	8% off- and 10% on-premise sales tax,
	Columbia	0.00		
	U.S. Median	0.69		over 14% - \$0.40/gallon and Sparkling - \$0.45/gallon.



^{*} Sales tax is applied to on-premise sales only.

(1) All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.